

**Internet Tax Nondiscrimination Act  
(Introduced in Senate)**

S 849 IS

109th CONGRESS  
1st Session  
**S. 849**

To make the moratorium on Internet access taxes and multiple and discriminatory taxes on electronic commerce permanent.

**IN THE SENATE OF THE UNITED STATES**

**April 19, 2005**

Mr. ALLEN (for himself, Mr. WYDEN, Mr. SUNUNU, Mr. ENSIGN, Mr. LEAHY, Mr. BURNS, Mr. SMITH, Mr. WARNER, and Mr. MCCAIN) introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

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**A BILL**

To make the moratorium on Internet access taxes and multiple and discriminatory taxes on electronic commerce permanent.

*Be it enacted by the Senate and House of Representatives of the  
United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the `Internet Tax Nondiscrimination Act'.

**SEC. 2. PERMANENT MORATORIUM ON INTERNET  
ACCESS TAXES AND MULTIPLE AND DISCRIMINATORY  
TAXES ON ELECTRONIC COMMERCE.**

Section 1101(a) of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by striking `taxes during the period beginning November 1, 2003, and ending November 1, 2007:' and inserting `taxes:'